

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF CALIFORNIA

In re:	§	
	§	
S P E DRYWALL, INC	§	Case No. 19-24641 A
	§	
Debtor	§	

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY  
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

MICHAEL P. DACQUISTO, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

<p>Assets Abandoned: 2,998,526.65 <i>(Without deducting any secured claims)</i></p>	<p>Assets Exempt: NA</p>
<p>Total Distributions to Claimants: 28,779.93</p>	<p>Claims Discharged Without Payment: NA</p>
<p>Total Expenses of Administration: 37,848.39</p>	

3) Total gross receipts of \$ 66,628.32 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$ 66,628.32 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	\$ 60,000.00	\$ 201,375.18	\$ 201,375.18	\$ 0.00
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	NA	37,848.39	37,848.39	37,848.39
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	NA	NA	NA	NA
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	3,074.56	707,605.09	707,605.09	14,541.53
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	905,185.03	1,074,770.68	1,074,770.68	14,238.40
<b>TOTAL DISBURSEMENTS</b>	\$ 968,259.59	\$ 2,021,599.34	\$ 2,021,599.34	\$ 66,628.32

4) This case was originally filed under chapter 7 on 07/23/2019 . The case was pending for 21 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 04/05/2021 By: /s/MICHAEL P. DACQUISTO  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
ACCOUNTS RECEIVABLE	1121-000	56,953.58
BANK ACCOUNTS	1229-000	3,300.00
UNDISCLOSED ASSET	1229-000	6,374.74
<b>TOTAL GROSS RECEIPTS</b>		<b>\$ 66,628.32</b>

<sup>1</sup>The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
NA		NA	NA
<b>TOTAL FUNDS PAID TO DEBTOR &amp; THIRD PARTIES</b>			<b>\$ 0.00</b>

**EXHIBIT 3 – SECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
000009	PYOD LLC	4210-000	NA	156,375.18	156,375.18	0.00
000014A	WELLS FARGO BANK, NATIONAL ASSOCIAT	4210-000	60,000.00	45,000.00	45,000.00	0.00
<b>TOTAL SECURED CLAIMS</b>			<b>\$ 60,000.00</b>	<b>\$ 201,375.18</b>	<b>\$ 201,375.18</b>	<b>\$ 0.00</b>

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
TRUSTEE COMPENSATION:MICHAEL P. DACQUISTO	2100-000	NA	6,581.42	6,581.42	6,581.42
TRUSTEE EXPENSES:MICHAEL P. DACQUISTO	2200-000	NA	302.90	302.90	302.90
INTERNATIONAL SURETIES	2300-000	NA	22.47	22.47	22.47
FRANCHISE TAX BOARD	2820-000	NA	1,600.00	1,600.00	1,600.00
ATTORNEY FOR TRUSTEE FEES (OTHER FIRM):HEFNER, STARK & MAROIS, LLP	3210-000	NA	28,222.00	28,222.00	28,222.00
ATTORNEY FOR TRUSTEE EXPENSES (OTHER FIRM):HEFNER, STARK & MAROIS, LLP	3220-000	NA	124.60	124.60	124.60
ACCOUNTANT FOR TRUSTEE FEES (OTHER FIRM):HATHAWAY, KSENZULAK & LAPP	3410-000	NA	995.00	995.00	995.00
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		<b>\$ NA</b>	<b>\$ 37,848.39</b>	<b>\$ 37,848.39</b>	<b>\$ 37,848.39</b>

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
NA	NA	NA	NA	NA	NA
<b>TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES</b>		<b>\$ NA</b>	<b>\$ NA</b>	<b>\$ NA</b>	<b>\$ NA</b>

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	A&E DRYWALL		0.00	NA	NA	0.00
	ABRAHAM GUTIERREZ		0.00	NA	NA	0.00
	ACE DISPOSAL		0.00	NA	NA	0.00
	ALEJANDRO TORRES		0.00	NA	NA	0.00
	ALFREDO HURTADO		0.00	NA	NA	0.00
	ALFREDO SALDANA HORTA		0.00	NA	NA	0.00
	AMERICAN EXPRESS		0.00	NA	NA	0.00
	AMES TAPPING TOOLS		0.00	NA	NA	0.00
	ANGEL MENDEZ		0.00	NA	NA	0.00
	ANTONIO AMPARO ROJAS		0.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	ARMANDO HERRERA		0.00	NA	NA	0.00
	ARMANDO NEGRETE		0.00	NA	NA	0.00
	ARMANDO SALDANA HORTA		0.00	NA	NA	0.00
	ARTURO ANGEL		0.00	NA	NA	0.00
	AUTO OWNERS		0.00	NA	NA	0.00
	BERKSHIRE HATHAWAY		0.00	NA	NA	0.00
	BIANCA FRIAS RIVERA		0.00	NA	NA	0.00
	BIG D-BLUE SKY		0.00	NA	NA	0.00
	BRYAN LARA		0.00	NA	NA	0.00
	CARLOS GOMEZ PEREZ		0.00	NA	NA	0.00
	CECILIA GARCIA-HOUSE RENTAL		0.00	NA	NA	0.00
	CFC		0.00	NA	NA	0.00
	CIRILO C LARIOS SIBRIAN		0.00	NA	NA	0.00
	CIRILO C LARIOS SIBRIAN		0.00	NA	NA	0.00
	CRISTHIAN FLETES		0.00	NA	NA	0.00
	CUBERTO PEREZ SILVA		0.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	DEMETRIO GONZALEZ		0.00	NA	NA	0.00
	DIEGO BARAJAS		0.00	NA	NA	0.00
	DIEGO REYES		0.00	NA	NA	0.00
	EDGAR OCHOA QUEZADA		0.00	NA	NA	0.00
	ERICK GARCIA		0.00	NA	NA	0.00
	FABIAN GONZALEZ PASILLAS		0.00	NA	NA	0.00
	FBM CALIFORNIA		0.00	NA	NA	0.00
	FBM UTAH		0.00	NA	NA	0.00
	FERNANDO PENA		0.00	NA	NA	0.00
	GAEL RIVERA VARGAS		0.00	NA	NA	0.00
	GUSTAVO CASTANEDA		0.00	NA	NA	0.00
	GUSTAVO MARTINEZ		0.00	NA	NA	0.00
	HAULAWAY		0.00	NA	NA	0.00
	HECTOR AREVALO		0.00	NA	NA	0.00
	HILTI		0.00	NA	NA	0.00
	HUMBERTO GONZALEZ		0.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	IGNACIO CHAVEZ		0.00	NA	NA	0.00
	IGNACIO QIRINO ROMERO		0.00	NA	NA	0.00
	IVAN AGUILAR		0.00	NA	NA	0.00
	JESUS VASQUEZ GARDEN AVENUE		0.00	NA	NA	0.00
	JESUS VASQUEZ LINCOLN STREET		0.00	NA	NA	0.00
	JHONY SANTOS		0.00	NA	NA	0.00
	JORGE A MARTINEZ		0.00	NA	NA	0.00
	JORGE ANGULO		0.00	NA	NA	0.00
	JORGE MADRID BUENO		0.00	NA	NA	0.00
	JOSE AGUILAR FRANCO		0.00	NA	NA	0.00
	JOSE ESPLTIA-GUILLEN		0.00	NA	NA	0.00
	JOSE FLORES DIAZ LAUREL AVENUE		0.00	NA	NA	0.00
	JOSE FLORES MADLIN STREET		0.00	NA	NA	0.00



CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	JOSE GONZALEZ BASELINE STREET		0.00	NA	NA	0.00
	JOSE GONZALEZ WEST 11TH ST		0.00	NA	NA	0.00
	JOSE OLVERA BARRALES		0.00	NA	NA	0.00
	JOSE VERA HERRERA		0.00	NA	NA	0.00
	JOSUE FRANCO RIOS		0.00	NA	NA	0.00
	JOSUE GUTIERREZ		0.00	NA	NA	0.00
	JOSUE SANTOYO		0.00	NA	NA	0.00
	JUAN PORTILLO		0.00	NA	NA	0.00
	L&W SUPPLY SOUTHERN		0.00	NA	NA	0.00
	L&W SUPPLY UTAH		0.00	NA	NA	0.00
	LAZARO GRANADENO		0.00	NA	NA	0.00
	LEOPOLDO QUINTERO		0.00	NA	NA	0.00
	LES OLSEN		0.00	NA	NA	0.00
	LUIS HERNANDEZ		0.00	NA	NA	0.00
	MANUEL GUILLEN		0.00	NA	NA	0.00
	MANUEL ROCHA		0.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	MARCO PEREZ TORRES		0.00	NA	NA	0.00
	MARTHA RINCO		0.00	NA	NA	0.00
	MAVERICK		0.00	NA	NA	0.00
	MIGUEL ALEMAN- TRUJILLO		0.00	NA	NA	0.00
	MOBILE MINI		0.00	NA	NA	0.00
	NEYBI MARQUEZ CORREA		0.00	NA	NA	0.00
	OMAR FIERRO		0.00	NA	NA	0.00
	ON DECK		0.00	NA	NA	0.00
	OSCAR GARCIA		0.00	NA	NA	0.00
	OSCAR OCHOA		0.00	NA	NA	0.00
	PEDRO CARRANZA MADRIGA		0.00	NA	NA	0.00
	PEDRO RENTERIA		0.00	NA	NA	0.00
	PENTALON		0.00	NA	NA	0.00
	PRIMITIVO ZAMORA- VAZQUEZ		0.00	NA	NA	0.00
	PURE WATER PARTNERS		0.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	QTR 1-QTR 2		0.00	NA	NA	0.00
	QTR 1-QTR 2		0.00	NA	NA	0.00
	QTR 1-QTR 2		0.00	NA	NA	0.00
	QUALITY DRYWALL		0.00	NA	NA	0.00
	RADIUM CAPITAL		0.00	NA	NA	0.00
	REYES DRYWALL		0.00	NA	NA	0.00
	RODOLFO MARTINEZ		0.00	NA	NA	0.00
	ROSARIO GALVEZ HOUSE RENTAL		0.00	NA	NA	0.00
	RUBEN CORTEZ		0.00	NA	NA	0.00
	SALVADOR ALEJO- OCHOA		0.00	NA	NA	0.00
	SALVADOR SANCHEZ- ZUNIGA		0.00	NA	NA	0.00
	SANDRA CISNEROS- GOMEZ		0.00	NA	NA	0.00
	SERNA CONSTRUCTION		0.00	NA	NA	0.00
	SHRED IT		0.00	NA	NA	0.00
	TERESA CORTES		0.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	TIRSO HERNANDEZ		0.00	NA	NA	0.00
	TONY RIVERA VARGAS		0.00	NA	NA	0.00
	URIEL LOMELI SANTOS		0.00	NA	NA	0.00
	VIEWPOINT PROCONTRACTOR		0.00	NA	NA	0.00
	WADMAN		0.00	NA	NA	0.00
	WCF INSURANCE-UTAH		0.00	NA	NA	0.00
	WELLS FARGO		0.00	NA	NA	0.00
	YIPTEL		0.00	NA	NA	0.00
000018	ALEJANDRO MEDINA	5300-000	NA	6,320.00	6,320.00	0.00
000003	ARMANDO DE LA TORRE	5300-000	433.69	2,300.00	2,300.00	0.00
000012A	DIVISION OF LABOR STANDARDS ENFORCE	5300-000	NA	532,779.63	532,779.63	14,541.53
000006	JUAN M. LOPEZ SANDOVAL	5300-000	NA	8,875.00	8,875.00	0.00
000004	MARCO ALVAREZ	5300-000	373.13	2,300.00	2,300.00	0.00
000010	MATHEW ADIX	5300-000	2,267.74	4,663.00	4,663.00	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
000015A	EMPLOYMENT DEVELOPMENT DEPARTMENT	5800-000	NA	150,162.05	150,162.05	0.00
000019A	FRANCHISE TAX BOARD	5800-000	NA	205.41	205.41	0.00
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			<b>\$ 3,074.56</b>	<b>\$ 707,605.09</b>	<b>\$ 707,605.09</b>	<b>\$ 14,541.53</b>

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
000013	CHRISTINA F CONKLIN	7100-000	80,000.00	80,000.00	80,000.00	0.00
000012B	DIVISION OF LABOR STANDARDS ENFORCE	7100-000	NA	289,327.73	289,327.73	0.00
000001	DUPETCO DEVELOPMENT LLC	7100-000	27,234.90	7,806.40	7,806.40	0.00
000005	EULER HERMES N.A AS AGENT FOR L.K.L	7100-000	199,872.48	119,373.79	119,373.79	0.00
000007	L&W SUPPLY CORPORATION	7100-000	454,721.73	380,649.19	380,649.19	0.00
000016	LEAF CAPITAL FUNDING, LLC	7100-000	5,000.00	11,566.59	11,566.59	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
000002	MACUIL DRYWALL	7100-000	36,497.50	42,000.00	42,000.00	0.00
A1	RADIUM2 CAPITAL, LLC	7100-000	NA	14,238.40	14,238.40	14,238.40
000008	SUNSTATE EQUIPMENT	7100-000	82,234.56	44,598.80	44,598.80	0.00
000017	T MOBILE T-MOBILE USA INC	7100-000	NA	2,723.32	2,723.32	0.00
000011	WASTE MANAGEMENT C/O JACQUOLYN MILL	7100-000	19,623.86	25,118.92	25,118.92	0.00
000014B	WELLS FARGO BANK, NATIONAL ASSOCIAT	7100-000	NA	14,111.10	14,111.10	0.00
000015B	EMPLOYMENT DEVELOPMENT DEPARTMENT	7300-000	NA	42,991.31	42,991.31	0.00
000019B	FRANCHISE TAX BOARD	7300-000	NA	265.13	265.13	0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			<b>\$ 905,185.03</b>	<b>\$ 1,074,770.68</b>	<b>\$ 1,074,770.68</b>	<b>\$ 14,238.40</b>

## INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

## ASSET CASES

Page: 1  
Exhibit 8Case No: 19-24641 A Judge: FREDRICK E. CLEMENT  
Case Name: S P E DRYWALL, INC

Trustee Name: MICHAEL P. DACQUISTO

Date Filed (f) or Converted (c): 07/23/19 (f)

341(a) Meeting Date: 08/28/19

Claims Bar Date: 11/27/19

For Period Ending: 04/03/21

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. BANK ACCOUNTS (u) Funds from debtor on date of filing	0.00	3,300.00		3,300.00	FA
2. ACCOUNTS RECEIVABLE Avalon Bay Parcel D retentions, may have been sold, hard to collect. In dispute not collectible	396,649.14	0.00		0.00	FA
3. ACCOUNTS RECEIVABLE Avalon Bay Parcel D change orders, may have been sold, hard to collect In dispute not collectible	131,063.97	0.00		0.00	FA
4. ACCOUNTS RECEIVABLE Avalon Bay Parcel C retentions, may have been sold, hard to collect In dispute not collectible	39,885.94	0.00		0.00	FA
5. ACCOUNTS RECEIVABLE Avalon Bay Parcel C change orders, may have been sold, hard to collect In dispute not collectible	106,499.06	0.00		0.00	FA
6. ACCOUNTS RECEIVABLE Avalon Bay Walnut Creek retentions, may have been sold, hard to collect In dispute not collectible	98,695.36	0.00		0.00	FA
7. ACCOUNTS RECEIVABLE Avalon Bay Walnut Creek May 2018 billing, may have been sold, hard to collect In dispute not collectible	216,270.54	0.00		0.00	FA
8. ACCOUNTS RECEIVABLE Kier Construction-Rockpoint Mar/Apr 2018 billing, may have been sold In dispute not collectible	232,422.32	0.00		0.00	FA
9. ACCOUNTS RECEIVABLE Kier Construction-Rockpoint retentions, may have been sold In dispute not collectible	146,283.78	0.00		0.00	FA
10. ACCOUNTS RECEIVABLE	260,223.58	0.00		0.00	FA

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT  
ASSET CASES

Case No: 19-24641 A Judge: FREDRICK E. CLEMENT  
Case Name: S P E DRYWALL, INC

Trustee Name: MICHAEL P. DACQUISTO  
Date Filed (f) or Converted (c): 07/23/19 (f)  
341(a) Meeting Date: 08/28/19  
Claims Bar Date: 11/27/19

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Kier Construction-Cornell Apr 2018 billing, may have been sold In dispute not collectible					
11. ACCOUNTS RECEIVABLE	61,332.45	0.00		0.00	FA
Kier Construction-Cornell retentions, may have been sold In dispute not collectible					
12. ACCOUNTS RECEIVABLE	94,639.94	0.00		0.00	FA
Brown Construction-Rocklin May 2018 billing may have been sold In dispute not collectible					
13. ACCOUNTS RECEIVABLE	286,842.58	0.00		0.00	FA
Brown Construction-Rocklin retentions, may have been sold In dispute not collectible					
14. ACCOUNTS RECEIVABLE	8,061.33	0.00		0.00	FA
Blue Sky Utah retentions, may have been sold In dispute not collectible					
15. ACCOUNTS RECEIVABLE	159,193.76	0.00		0.00	FA
NP Construction May 2018 billing, may have been sold In dispute not collectible					
16. ACCOUNTS RECEIVABLE	78,186.24	0.00		0.00	FA
NP Construction retentions, may have been sold In dispute not collectible					
17. ACCOUNTS RECEIVABLE	84,782.88	0.00		0.00	FA
R&O Construction retentions, may have been sold In dispute not collectible					
18. ACCOUNTS RECEIVABLE	244,073.00	0.00		0.00	FA
Pentalon retentions, may have been sold In dispute not collectible					
19. ACCOUNTS RECEIVABLE	165,868.95	0.00		0.00	FA
Big D retentions, may have been sold In dispute not collectible					



INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT  
ASSET CASESPage: 3  
Exhibit 8Case No: 19-24641 A Judge: FREDRICK E. CLEMENT  
Case Name: S P E DRYWALL, INCTrustee Name: MICHAEL P. DACQUISTO  
Date Filed (f) or Converted (c): 07/23/19 (f)  
341(a) Meeting Date: 08/28/19  
Claims Bar Date: 11/27/19

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
20. ACCOUNTS RECEIVABLE Rimrock Construction retentions, may have been sold. This is the only one that was collectible.	26,569.30	0.00		56,953.58	FA
21. ACCOUNTS RECEIVABLE SRM Construction April 2018 billing, may have been sold In dispute not collectible	68,536.65	0.00		0.00	FA
22. ACCOUNTS RECEIVABLE SRM Construction retentions, may have been sold In dispute not collectible	9,415.18	0.00		0.00	FA
23. VOID (u)	Unknown	0.00		0.00	FA
24. VOID (u)	Unknown	0.00		0.00	FA
25. VOID (u)	Unknown	0.00		0.00	FA
26. VOID (u)	Unknown	0.00		0.00	FA
27. VOID (u)	Unknown	0.00		0.00	FA
28. VOID (u)	Unknown	0.00		0.00	FA
29. VOID (u)	Unknown	0.00		0.00	FA
30. VOID (u)	Unknown	0.00		0.00	FA
31. AUTOMOBILE/TRUCK/TRAILERS-VEHICLES dump truck. Not worth administering.	60,000.00	0.00		0.00	FA
32. UNDISCLOSED ASSET (u) Funds from BofA garnishment, not originally disclosed	0.00	6,374.74		6,374.74	FA
33. OFFICE EQUIPMENT/FURNISHINGS/SUPPLI furniture and desks. Not worth administering.	8,000.00	0.00		0.00	FA
34. OFFICE EQUIPMENT/FURNISHINGS/SUPPLI large file cabinets Not worth administering.	3,600.00	0.00		0.00	FA
35. OFFICE EQUIPMENT/FURNISHINGS/SUPPLI	6,000.00	0.00		0.00	FA

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT  
ASSET CASES

Case No: 19-24641 A Judge: FREDRICK E. CLEMENT  
Case Name: S P E DRYWALL, INC

Trustee Name: MICHAEL P. DACQUISTO  
Date Filed (f) or Converted (c): 07/23/19 (f)  
341(a) Meeting Date: 08/28/19  
Claims Bar Date: 11/27/19

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
computers Not worth administering.					
36. OFFICE EQUIPMENT/FURNISHINGS/SUPPLI	2,000.00	0.00		0.00	FA
monitors Not worth administering.					
37. OFFICE EQUIPMENT/FURNISHINGS/SUPPLI	10,000.00	0.00		0.00	FA
miscellaneous tools Not worth administering.					
38. OFFICE EQUIPMENT/FURNISHINGS/SUPPLI	15,000.00	0.00		0.00	FA
scaffolding Not worth administering.					
39. OFFICE EQUIPMENT/FURNISHINGS/SUPPLI	1,000.00	0.00		0.00	FA
job boxes Not worth administering.					
40. OFFICE EQUIPMENT/FURNISHINGS/SUPPLI	4,000.00	0.00		0.00	FA
misc materials fixtures and furnishings Not worth administering.					

				Gross Value of Remaining Assets	
TOTALS (Excluding Unknown Values)	\$3,025,095.95	\$9,674.74		\$66,628.32	\$0.00
					(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

November 28, 2019, 07:51 am QR only asset is possible a/r, but issue w/ possible sale pre filing

April 06, 2020, 01:19 pm QR, getting a/r status from atty, waiting for ct approval of tax payments

July 23, 2020, 12:03 pm QR, just paid out settlement \$, need tax return then pay acctnt, then TFR

October 22, 2020, 01:56 pm QR need acctnt pymt motion, then tfr

FORM 1  
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT  
ASSET CASES

Case No: 19-24641 A Judge: FREDRICK E. CLEMENT  
Case Name: S P E DRYWALL, INC

Trustee Name: MICHAEL P. DACQUISTO  
Date Filed (f) or Converted (c): 07/23/19 (f)  
341(a) Meeting Date: 08/28/19  
Claims Bar Date: 11/27/19

March 15, 2021, 09:42 am QR will submit tdr 4/1/21 then wait for fd

Initial Projected Date of Final Report (TFR): 07/23/21      Current Projected Date of Final Report (TFR): 12/01/20

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-24641 -A  
Case Name: S P E DRYWALL, INC

Trustee Name: MICHAEL P. DACQUISTO  
Bank Name: Union Bank  
Account Number / CD #: \*\*\*\*\*9132 Checking Account (Non-Interest Earn

Taxpayer ID No: \*\*\*\*\*7601  
For Period Ending: 04/03/21

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/23/19	1	S P E Drywall	BALANCE FORWARD				0.00
10/03/19		Trsf To Axos Bank	BANK ACCOUNT	1229-000	3,300.00		3,300.00
			FINAL TRANSFER	9999-000		3,300.00	0.00

COLUMN TOTALS	3,300.00	3,300.00	0.00
Less: Bank Transfers/CD's	0.00	3,300.00	
Subtotal	3,300.00	0.00	
Less: Payments to Debtors		0.00	
Net	3,300.00	0.00	

FORM 2  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 2  
Exhibit 9

Case No: 19-24641 -A  
Case Name: S P E DRYWALL, INC

Trustee Name: MICHAEL P. DACQUISTO  
Bank Name: Axos Bank  
Account Number / CD #: \*\*\*\*\*0423 Checking Account

Taxpayer ID No: \*\*\*\*\*7601  
For Period Ending: 04/03/21

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
10/03/19		Trsf In From Union Bank	INITIAL WIRE TRANSFER IN	9999-000	3,300.00		3,300.00
10/11/19	20	RIMROCK CONSTRUCTION 11716 SOUTH 700 EAST DRAPER, UT 84020	ACCOUNTS RECEIVABLE	1121-000	8,953.23		12,253.23
10/11/19	20	RIMROCK CONSTRUCTION 11716 SOUTH 700 EAST DRAPER, UT 84020	ACCOUNTS RECEIVABLE	1121-000	48,000.35		60,253.58
02/16/20	000201	International Sureties One Shell Square 701 Poydras St., Suite 420 New Orleans, LA 70139	BOND PREMIUM	2300-000		22.47	60,231.11
03/02/20	32	Cashier's Check S P E Drywall	BANK ACCOUNT LEVY FROM CREDITOR	1229-000	6,374.74		66,605.85
* 03/02/20		Cashier's Check S P E Drywall	Undisclosed asset ENTERED BY MISTAKE	1229-003	6,374.74		72,980.59
* 03/02/20		Cashier's Check S P E Drywall	Undisclosed asset entered by mistake	1229-003	-6,374.74		66,605.85
04/15/20	000202	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0531	STATE TAX 2019 yearly tax	2820-000		800.00	65,805.85
04/15/20	000203	Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0531	STATE TAX 2020 yearly tax	2820-000		800.00	65,005.85
07/22/20	000204	Radium2 Capital, LLC 65 West 36th Street, 12th Floor New York, NY 10018	SPE DRYWALL PER CT ORDER 7/21/20 ORDER #52	7100-000		14,238.40	50,767.45
10/19/20	000205	HEFNER, STARK & MAROIS, LLP 2150 RIVER PLAZA DRIVE, SUITE 450 SACRAMENTO, CA 95833	ATTORNEY'S EXPENSES	3220-000		124.60	50,642.85

Page Subtotals 66,628.32 15,985.47

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 3

Exhibit 9

Case No: 19-24641 -A

Case Name: S P E DRYWALL, INC

Taxpayer ID No: \*\*\*\*\*7601

For Period Ending: 04/03/21

Trustee Name: MICHAEL P. DACQUISTO

Bank Name: Axos Bank

Account Number / CD #: \*\*\*\*\*0423 Checking Account

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
10/19/20	000206	HEFNER, STARK & MAROIS, LLP 2150 RIVER PLAZA DRIVE, SUITE 450 SACRAMENTO, CA 95833	ATTORNEY FEES	3210-000		28,222.00	22,420.85
11/25/20	000207	Hathaway, Ksenzulak & Lapp 1681 E. Cypress Avenue Redding, CA 96002	ACCOUNTANT FEES	3410-000		995.00	21,425.85
01/06/21	000208	MICHAEL P. DACQUISTO CHAPTER 7 TRUSTEE PO BOX 493310 REDDING, CA 94049-3310	Chapter 7 Compensation/Fees	2100-000		6,581.42	14,844.43
01/06/21	000209	MICHAEL P. DACQUISTO CHAPTER 7 TRUSTEE PO BOX 493310 REDDING, CA 94049-3310	Chapter 7 Expenses	2200-000		302.90	14,541.53
01/06/21	000210	Division of Labor Standards Enforcement 1515 Clay Street Suite 1902 Oakland, CA 94612-1519	Claim 000012A, Payment 2.72937% SPE DRYWALL	5300-000		14,541.53	0.00

COLUMN TOTALS	66,628.32	66,628.32	0.00
Less: Bank Transfers/CD's	3,300.00	0.00	
Subtotal	63,328.32	66,628.32	
Less: Payments to Debtors		0.00	
Net	63,328.32	66,628.32	
TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
Checking Account (Non-Interest Earn - *****9132	3,300.00	0.00	0.00
Checking Account - *****0423	63,328.32	66,628.32	0.00
	66,628.32	66,628.32	0.00

Page Subtotals

0.00

50,642.85

FORM 2  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-24641 -A  
Case Name: S P E DRYWALL, INC  
  
Taxpayer ID No: \*\*\*\*\*7601  
For Period Ending: 04/03/21

Trustee Name: MICHAEL P. DACQUISTO  
Bank Name: Axos Bank  
Account Number / CD #: \*\*\*\*\*0423 Checking Account  
  
Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$) (Excludes Account Transfers)	Disbursements (\$) (Excludes Payments To Debtors)	Account / CD Balance (\$) Total Funds On Hand